

BUDGET IMPLEMENTATION

Budget Guidelines

The following guidelines are designed to assist in controlling budget accounts and expenditures as well as assuring an accurate record for estimating future requests.

BUDGET ACCOUNTS

1. Budget accounts for the purpose of these guidelines are defined to include fund, object, function, cost center and area, in compliance with the Oregon Department of Education's "Program Budgeting and Accounting Manual."
2. Expenditures at individual cost centers must be within the total amounts appropriated at the non-salary and salary levels, for that cost center.
3. Whenever an account overexpenditure occurs at a cost center, the manager should transfer funds from another account that has available appropriations.
4. Approval for the transfer of funds between salary and non-salary areas must be recommended by the administrator in charge of the cost center, the supervising executive administrator and the supervising assistant superintendent. The recommendation is to be submitted in writing to the executive administrator for business support services for approval.
5. Appropriations transferred between major function groups (functions 1000, 2000, 3000, etc.) must have approval of both the executive administrator and the supervising assistant superintendent.
6. Whenever questions of interpretation or exceptions to these guidelines arise, the final ruling will be made by the executive administrator for business support services.